

**Illinois Department of Revenue
Regulations**

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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 695
COUNTY MOTOR FUEL TAX

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AUTHORITY: Implementing the County Motor Fuel Tax Law [55 ILCS 5/5-1035.1] and authorized by Section 2505-95 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-95].

SOURCE: Adopted at 25 Ill. Reg. 4922, effective March 23, 2001; emergency amendment at 38 Ill. Reg. 4164, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14428, effective June 25, 2014.